



Hotel Taxes Rule

Understanding Hotel Fees



	When Paying Out-of-Pocket	When Paying with a TCSG /Tech College Check	Direct Billing	
	Reimbursable to Employee? YES NO	Reimbursable to Employee? YES NO	Reimbursable to Vendor? YES NO	
Transportation Funding Fee \$5 per night	X	X	X	Required to Pay
County or Municipal Excise Tax	Employee should take form for Exemption X	Employee should take form for Exemption X	Provide Exemption forms X	TCSG employees / Technical College employees are Exempt from County or municipal excise tax
Sale Tax	X Not Exempt	Employee should take form for Exemption X	Provide Exemption forms X	TCSG employees are Exempt from Sales Tax when payment method is other than a personal payment method is used

Transportation Funding Fee - \$5.00 per night (non-exempt) REIMBURSABLE EXPENSE to the Employee

County or municipal excise tax: State and local government officials and employees traveling within the state on official business are *exempt* from paying the *county or municipal excise tax* on lodging (“hotel/motel” or “occupancy” tax) [OCGA 48-13-51 (H) (3)], regardless of the payment method being used. **Non Reimbursable Expense to Employee**

Sales Tax- employee traveling on official State business, the lodging is eligible for exemption from State of Georgia Sales Tax when the payment method being used is either direct bill to the agency, or a State of Georgia issued credit card. Travelers should make every effort to avoid payment of sales tax when payment method is other than a personal payment method.

****Important – If the hotel refuses to accept the hotel/motel certificate of exemption at check-in, it is the traveler’s responsibility to attempt to resolve the issue with hotel management before checking out at the end of their stay. If the matter is not resolved by check-out time, the traveler should pay the tax and provide an explanation when submitting their expense report.*